



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DODGEVILLE WATER UTILITY

Principal Office: 100 E. FOUNTAIN STREET
P.O. BOX 110
DODGEVILLE, WI 53533

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I CHERYL MENON of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CITY CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DODGEVILLE WATER UTILITY**Utility Address:** 100 E. FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

When was utility organized? 5/8/1971**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS CHERYL MENON**Title:** CITY CLERK**Office Address:**

100 EAST FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

Telephone: (608) 935 - 5228**Fax Number:** (608) 935 - 3520**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR TERRY DRONE**Title:** AUDITOR**Office Address:** JOHNSON, BLOCK & COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** JBCMP@MHTC.NET

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHNSON, BLOCK & COMPANY, INC.**Title:****Office Address:** JOHNSON, BLOCK & COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** JBCMP@MHTC.NET**Date of most recent audit report:** 2/7/1997**Period covered by most recent audit:** 1/1/96 to 12/31/96

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ERIC FRIEDRICH**Title:** SUPERINTENDENT**Office Address:**

100 EAST FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

Telephone: (608) 935 - 5228**Fax Number:** (608) 935 - 3520**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

VON HILLER, CHAIRMAN

MARK JAMES

DAN MEUER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	473,028	471,036	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	188,365	191,318	2
Depreciation Expense (403)	63,999	52,993	3
Amortization Expense (404-407)	0		4
Taxes (408)	78,280	79,868	5
Total Operating Expenses	330,644	324,179	
Net Operating Income	142,384	146,857	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	142,384	146,857	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	5,335	7,307	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	5,335	7,307	
Total Income	147,719	154,164	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	147,719	154,164	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	41,448		14
Amortization of Debt Discount and Expense (428)	731	636	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	7,387	8,570	17
Other Interest Expense (431)	0	39,525	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	49,566	48,731	
Net Income	98,153	105,433	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	680,671	575,238	20
Balance Transferred from Income (433)	98,153	105,433	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	778,824	680,671	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	5,335	5
Total (Acct. 419):	5,335	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	473,028	0	0	0	473,028	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	473,028	0	0	0	473,028	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	64,735		64,735	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,425		2,425	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	67,160	0	67,160	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,754,663	3,514,313	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	495,090	463,057	2
Net Utility Plant	3,259,573	3,051,256	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	39,410	5
Other Investments (124)	79,648	91,272	6
Special Funds (125)	0		7
Total Other Property and Investments	79,648	130,682	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,163	1,226	8
Temporary Cash Investments (132)	50,032	89,097	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	88,114	79,819	11
Other Accounts Receivable (143)	256		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	304,682	134,504	14
Materials and Supplies (150)	11,457	10,747	15
Prepayments (165)	0	1,905	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	457,704	317,298	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,627	2,858	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	40,938	56,969	20
Total Deferred Debits	43,565	59,827	
Total Assets and Other Debits	3,840,490	3,559,063	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	662,306	565,487	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	778,824	680,671	23
Total Proprietary Capital	1,441,130	1,246,158	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	122,400	133,200	25
Other Long-Term Debt (224)	816,971	740,986	26
Total Long-Term Debt	939,371	874,186	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	7,501	19,457	28
Payables to Municipality (233)	46,331	45,526	29
Customer Deposits (235)			30
Taxes Accrued (236)	75,033	75,033	31
Interest Accrued (237)	23,869	27,352	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	152,734	167,368	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,307,255	1,271,351	41
Total Liabilities and Other Credits	3,840,490	3,559,063	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,754,663	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,754,663	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	495,090	0	0	0	10
Total Accumulated Provision	495,090	0	0	0	
Net Utility Plant	3,259,573	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	463,057				463,057	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,999				63,999	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,328				8,328	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	925				925	10
Other credits (specify):						11
					0	12
Total credits	73,252	0	0	0	73,252	13
Debits during year						14
Book cost of plant retired	41,219				41,219	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	41,219	0	0	0	41,219	19
Balance End of Year	495,090	0	0	0	495,090	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,457	10,747	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>11,457</u>	<u>10,747</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Farmer's Savings Bank	283	428	1,205	1
M & I Issued 8/1/95	414	428	957	2
Mid America Bank	35	428	465	3
Total			2,627	
Unamortized premium on debt (251)				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	565,487	1
Changes during year (explain):		
Utility Plant by TIF District	96,819	2
Balance end of year	662,306	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from General	09/01/1997	09/01/2007	5.00%	30,000	1
Advance from General	01/01/1982	01/01/2001	6.00%	60,000	2
Advance from General	11/07/1995	10/30/2000	6.00%	32,400	3
Total for Account 223				122,400	
Other Long-Term Debt (224)					
M & I Bank	08/01/1995	08/01/2002	6.00%	53,571	4
M & I Bank	06/01/1995	06/01/2005	6.00%	450,400	5
Mid America Bank	10/15/1997	10/15/2002	5.00%	160,000	6
Farmer's Savings Bank	07/09/1996	07/09/2006	5.00%	153,000	7
Total for Account 224				816,971	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	75,033	1
Accruals:		
Charged water department expense	78,280	2
Charged electric department expense		3
Charged sewer department expense	3,075	4
Other (explain):		
NONE		5
Total Accruals and other credits	81,355	
Taxes paid during year:		
County, state and local taxes	75,033	6
Social Security taxes	5,506	7
PSC Remainder Assessment	816	8
Other (explain):		
NONE		9
Total payments and other debits	81,355	
Balance end of year	75,033	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Advance due 1/1/2001	2,700	4,500	7,200	0	2
Advance due 10/30/2000	1,350	2,363	2,700	1,013	3
Advance due 9/1/2007		524		524	4
Subtotal	4,050	7,387	9,900	1,537	
Other Long-Term Debt (224)					
M & I Bank due 6/1/2005	16,996	27,247	29,135	15,108	5
M & I Bank due 8/1/2002	1,674	3,739	4,018	1,395	6
Farmer's Savings Bank due 7/9/2006	4,632	8,802	9,265	4,169	7
Mid America Bank due 10/15/2002		1,660		1,660	8
Subtotal	23,302	41,448	42,418	22,332	
Notes Payable (231)					
NONE				0	9
Subtotal	0	0	0	0	
Total	27,352	48,835	52,318	23,869	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,271,351					1,271,351	1
Add credits during year:							
For Services	10,152					10,152	2
For Mains	24,763					24,763	3
Other (specify):							
For Hydrants	989					989	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,307,255	0	0	0	0	1,307,255	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments Receivable	79,648	2
Total (Acct. 124):	79,648	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	88,114	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	88,114	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Miscellaneous	256	11
Total (Acct. 143):	256	
Receivables from Municipality (145):		
Due From Sewer-Shared Meter Costs	24,707	12
Due From General-1997 Hydrant Rental	115,496	13
Due From General-Water's Share of Loan	160,000	14
Due From General-Tax Roll Items	4,479	15
Total (Acct. 145):	304,682	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Water Tower	27,892	18
Well # 6-Rebuild Pump	13,046	19
Total (Acct. 183):	40,938	
Payables to Municipality (233):		
Due to General-TIF	39,485	20
Due to General-1997 Insurance Costs	6,846	21
Total (Acct. 233):	46,331	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,634,488	0	0	0	3,634,488	1
Materials and Supplies	11,102	0	0	0	11,102	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	479,073	0	0	0	479,073	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,289,303	0	0	0	1,289,303	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,877,214	0	0	0	1,877,214	
Net Operating Income	142,384	0	0	0	142,384	8
Net Operating Income as a percent of						
Average Net Rate Base	7.58%	N/A	N/A	N/A	7.58%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	613,896	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	729,747	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,343,643	
Net Income		
Net Income	98,153	5
Percent Return on Proprietary Capital	7.30%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountant's Compilation Report

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	461,712	1
Total Sales of Water	461,712	
Other Operating Revenues		
Forfeited Discounts (470)	1,695	2
Miscellaneous Service Revenues (471)	105	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,516	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,316	
Total Operating Revenues	473,028	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	484	8
Pumping Expenses (620-625)	48,188	9
Water Treatment Expenses (630-635)	24,990	10
Transmission and Distribution Expenses (640-655)	44,234	11
Customer Accounts Expenses (901-904)	10,306	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	60,163	14
Total Operation and Maintenance Expenses	188,365	
Other Operating Expenses		
Depreciation Expense (403)	63,999	15
Amortization Expense (404-407)		16
Taxes (408)	78,280	17
Total Other Operating Expenses	142,279	
Total Operating Expenses	330,644	
NET OPERATING INCOME	142,384	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,415	73,208	209,750	4
Commercial	189	37,521	79,769	5
Industrial	15	12,557	24,577	6
Total Metered Sales to General Customers (461)	1,619	123,286	314,096	
Private Fire Protection Service (462)	9		3,641	7
Public Fire Protection Service (463)	1		115,496	8
Other Sales to Public Authorities (464)	33	13,370	28,479	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,662	136,656	461,712	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	115,496	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	115,496	
Forfeited Discounts (470):		
Customer late payment charges	1,695	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,695	
Miscellaneous Service Revenues (471):		
Miscellaneous	105	7
Total Miscellaneous Service Revenues (471)	105	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
Return on net investment in meters charged to nonregulated sewer department	8,999	11
Miscellaneous	517	12
Total Other Water Revenues (474)	9,516	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	360	3
Maintenance of Water Source Plant (605)	124	4
Total Source of Supply Expenses	484	
PUMPING EXPENSES		
Operation Labor (620)	11,955	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	30,022	7
Operation Supplies and Expenses (623)	1,556	8
Maintenance of Pumping Plant (625)	4,655	9
Total Pumping Expenses	48,188	
WATER TREATMENT EXPENSES		
Operation Labor (630)	9,028	10
Chemicals (631)	14,880	11
Operation Supplies and Expenses (632)	1,082	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	24,990	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,122	14
Operation Supplies and Expenses (641)	1,085	15
Maintenance of Distribution Reservoirs and Standpipes (650)	9,297	16
Maintenance of Mains (651)	6,053	17
Maintenance of Services (652)	7,338	18
Maintenance of Meters (653)	2,497	19
Maintenance of Hydrants (654)	2,842	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	44,234	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,808	22
Accounting and Collecting Labor (902)	8,498	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,306	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,089	27
Office Supplies and Expenses (921)	6,252	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,248	30
Property Insurance (924)	6,846	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	36,034	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	368	35
Transportation Expenses (933)	1,326	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	60,163	
Total Operation and Maintenance Expenses	188,365	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		75,033	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,075	2
Net property tax equivalent		71,958	
Social Security		5,506	3
PSC Remainder Assessment		816	4
Other (specify): NONE			5
Total tax expense		78,280	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194830				3
County tax rate	mills		5.782540				4
Local tax rate	mills		8.181920				5
School tax rate	mills		12.281990				6
Voc. school tax rate	mills		1.652110				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.093390				10
Less: state credit	mills		2.506540				11
Net tax rate	mills		25.586850				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.181920				14
Combined School Tax Rate	mills		13.934100				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.116020				17
Total Tax Rate	mills		28.093390				18
Ratio of Local and School Tax to Total	dec.		0.787232				19
Total tax net of state credit	mills		25.586850				20
Net Local and School Tax Rate	mills		20.142791				21
Utility Plant, Jan. 1	\$	3,514,313	3,514,313				22
Materials & Supplies	\$	10,747	10,747				23
Subtotal	\$	3,525,060	3,525,060				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	3,525,060	3,525,060				26
Assessment Ratio	dec.		1.027600				27
Assessed Value	\$	3,622,352	3,622,352				28
Net Local & School Rate	mills		20.142791				29
Tax Equiv. Computed for Current Year	\$	72,964	72,964				30
Tax Equivalent per 1994 PSC Report	\$	75,033					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	75,033					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)	1,521		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	199,229		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	200,750	0	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	85,743		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	183,199	1,010	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,136		20
Total Pumping Plant	271,078	1,010	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	21,430		23
Total Water Treatment Plant	21,430	0	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	14,125		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			1,521	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			199,229	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	200,750	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			85,743	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	800		183,409	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,136	20
Total Pumping Plant	800	0	271,288	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,430	23
Total Water Treatment Plant	0	0	21,430	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			14,125	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	141,911		26
Transmission and Distribution Mains (343)	2,010,586	223,564	27
Fire Mains (344)			28
Services (345)	328,115	25,809	29
Meters (346)	291,717	11,159	30
Hydrants (348)	162,960	16,929	31
Other Transmission and Distribution Plant (349)	5,825		32
Total Transmission and Distribution Plant	2,955,239	277,461	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	2,477		34
Office Furniture and Equipment (391)	7,981		35
Computer Equipment (391.1)	85	359	36
Transportation Equipment (392)	13,142		37
Stores Equipment (393)	24,413		38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)	457		40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	17,261	2,739	44
Other Tangible Property (399)			45
Total General Plant	65,816	3,098	
Total utility plant in service directly assignable	3,514,313	281,569	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	3,514,313	281,569	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			141,911	26
Transmission and Distribution Mains (343)	31,180		2,202,970	27
Fire Mains (344)			0	28
Services (345)	5,335		348,589	29
Meters (346)	1,850		301,026	30
Hydrants (348)	2,054		177,835	31
Other Transmission and Distribution Plant (349)			5,825	32
Total Transmission and Distribution Plant	40,419	0	3,192,281	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			2,477	34
Office Furniture and Equipment (391)			7,981	35
Computer Equipment (391.1)			444	36
Transportation Equipment (392)			13,142	37
Stores Equipment (393)			24,413	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			457	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			20,000	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	68,914	
Total utility plant in service directly assignable	41,219	0	3,754,663	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	41,219	0	3,754,663	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,650	13,650	1
February			12,621	12,621	2
March			13,564	13,564	3
April			13,709	13,709	4
May			15,104	15,104	5
June			15,190	15,190	6
July			15,109	15,109	7
August			15,180	15,180	8
September			13,710	13,710	9
October			14,552	14,552	10
November			14,278	14,278	11
December			15,104	15,104	12
Total for year	0	0	171,771	171,771	
Less: Measured or estimated water used in main flushing and water treatment during year				12,292	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				159,479	16
Less: Water sold				136,656	17
Losses and unaccounted for				22,823	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				867	21
Date of maximum: 5/24/1997					22
Cause of maximum:					23
Filled city swimming pool.					
Minimum gallons pumped by all methods in any one day during reporting year				273	24
Date of minimum: 3/31/1997					25
Total KWH used for pumping for the year				531,600	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
LINDSEY STREET	#5	753	15	175,000	Yes	1
UNION STREET	#6	726	15	285,000	Yes	2
HWY 23	#7	725	15	170,000	Yes	3
LANDS END LANE	#8	720	15	125,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5	#6	#7	1
Location	LINDSEY STREET	UNION STREET	HWY 23	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	5
Year Installed	1990	1961	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	440	260	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9
Year Installed	1990	1961	1971	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	100	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8			14
Location	LANDS END LANE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	U.S. ELECTRIC			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	320			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			22
Year Installed	1988			23
Type	ELECTRIC			24
Horsepower	75			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1971		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
Total capacity in gallons	500,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	15,740	5			15,745
M	D	6.000	63,988	1,152	194		64,946
M	D	8.000	28,168	1,991	1,958		28,201
M	D	10.000	23,886				23,886
M	D	12.000	6,986	960			7,946
Total Within Municipality			138,768	4,108	2,152	0	140,724
Total Utility			138,768	4,108	2,152	0	140,724

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,154				1,154		1
M	1.000	314	56	26		344		2
M	1.500	37				37		3
M	2.000	83				83		4
M	3.000	2				2		5
M	4.000	9	1			10		6
Total Utility		1,599	57	26	0	1,630	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,631	24	10		1,645	35	1
1.000	39	3			42		2
1.250	1				1		3
1.500	29	2	2		29	4	4
2.000	28	2			30	3	5
3.000	7	3	1		9	2	6
4.000	7	1	1		7	2	7
6.000	2	1			3	3	8
8.000	1				1		9
Total:	1,745	36	14	0	1,767	49	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,460	141	5	16		23	1,645	1
1.000		31	1	5		5	42	2
1.250		1					1	3
1.500		15	3	8		3	29	4
2.000		13	7	10			30	5
3.000		2	4	2		1	9	6
4.000		2	2	2		1	7	7
6.000				3			3	8
8.000				1			1	9
Total:	1,460	205	22	47	0	33	1,767	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	238	5	3		240	2
Total Fire Hydrants	238	5	3	0	240	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	240
Number of distribution system valves end of year:	355
Number of distribution valves operated during year:	102

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report

Water Operation & Maintenance Expenses (Page W-05)

Decrease in expense charged to a/c 605, due to no amortization of well rehabilitation being charged to this account in 1997 as there was in 1996. Per PSC instructions, amounts are in accounts 625 & 650.

Water Mains (Page W-15)

Mains were financed in three ways. The mains were partially paid for by developers, partially paid for by a TIF district and partially paid through a loan the water utility took out.

Water Services (Page W-16)

Customers are charged \$550 per lateral for 5/8" or 3/4" service per PSC rate order. Services larger than 3/4" are charged at actual cost for time and material.
